

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Frankton-Lapel Community Schs (5245)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$977,244	\$1,061,648	\$1,108,855	\$1,238,871	6.11%	11.73%
Non - Certified Salaries	120	\$403,530	\$400,548	\$417,249	\$467,701	3.76%	12.09%
Social Security Certified	212	\$72,253	\$78,613	\$81,811	\$90,334	5.74%	10.42%
Teacher Retirement Fund, After 7-1-95	216	\$49,248	\$57,871	\$60,552	\$75,739	11.36%	25.08%
Public Employees Retirement Fund	214	\$38,153	\$39,956	\$45,364	\$53,115	8.62%	17.09%
Social Security Noncertified	211	\$29,287	\$29,098	\$30,339	\$33,376	3.32%	10.01%
Teacher Retirement Fund, Prior to 7-1-95	215	\$32,226	\$32,797	\$33,833	\$30,141	-1.66%	-10.91%
Travel	580	\$26,247	\$21,021	\$25,894	\$23,741	-2.48%	-8.32%
Operational Supplies	611	\$16,165	\$23,124	\$39,916	\$21,967	7.97%	-44.97%
Dues and Fees	810	\$8,101	\$4,910	\$10,619	\$7,834	-0.83%	-26.23%
Pupil Services	313	\$2,141	\$2,981	\$3,449	\$3,122	9.89%	-9.48%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$1,275	NA	NA
Statistical Services	317	\$0	\$0	\$95	\$120	NA	26.32%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$24	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$1,654,596</b>	<b>\$1,752,592</b>	<b>\$1,857,976</b>	<b>\$2,047,336</b>	<b>5.47%</b>	<b>10.19%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,585,514	\$7,666,825	\$7,764,776	\$8,126,396	1.74%	4.66%
Non - Certified Salaries	120	\$734,482	\$620,811	\$788,834	\$803,982	2.29%	1.92%
Teacher Retirement Fund, After 7-1-95	216	\$460,578	\$496,151	\$556,335	\$603,293	6.98%	8.44%
Social Security Certified	212	\$561,776	\$565,003	\$579,270	\$602,793	1.78%	4.06%
Transfer Tuition to Ed. Service Agencies Within State	564	\$498,875	\$457,231	\$424,592	\$561,167	2.99%	32.17%
Textbooks	630	\$259,829	\$308,088	\$398,448	\$474,492	16.25%	19.09%
Operational Supplies	611	\$129,384	\$121,691	\$197,812	\$168,277	6.79%	-14.93%
Other Supplies and Materials	615, 660 - 689	\$10,500	\$10,123	\$221,454	\$157,935	96.93%	-28.68%
Pre-2008 Object Code - Temporary Salaries	130	\$148,570	\$140,362	\$220,611	\$148,953	0.06%	-32.48%
Teacher Retirement Fund, Prior to 7-1-95	215	\$89,741	\$86,232	\$68,337	\$64,576	-7.90%	-5.50%
Social Security Noncertified	211	\$55,110	\$45,898	\$58,596	\$60,439	2.33%	3.14%
Dues and Fees	810	\$68,954	\$61,110	\$67,821	\$56,645	-4.80%	-16.48%
Equipment	730	\$220,404	\$76,200	\$346,715	\$50,293	-30.89%	-85.49%
Instruction Services	311	\$0	\$0	\$0	\$34,013	NA	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$27,330	\$32,154	\$35,342	\$30,876	3.10%	-12.63%
Content	747	\$0	\$0	\$0	\$18,720	NA	NA
Food Purchases	614	\$3,808	\$5,341	\$3,369	\$4,495	4.24%	33.44%
Travel	580	\$9,568	\$6,926	\$1,651	\$3,858	-20.31%	133.70%
Other Professional and Technical Services	319	\$0	\$1,066	\$0	\$3,436	NA	NA
Pupil Services	313	\$0	\$2,624	\$1,183	\$3,144	NA	165.79%
Miscellaneous Objects	876 - 899	\$6,564	\$918	\$13,589	\$2,261	-23.39%	-83.36%
Library Books	640	\$378	\$2,134	\$1,397	\$1,333	37.06%	-4.57%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$200	NA	NA
Periodicals	650	\$0	\$0	\$0	\$30	NA	NA
Rentals	440	\$0	\$9,866	\$0	\$0	NA	NA
Transfer Tuition - Other	569	\$4,609	\$14,671	\$0	\$0	-100.00%	NA
Professional Development	748	\$5,360	\$0	\$0	\$0	-100.00%	NA
<b>Student Academic Achievement Total</b>		<b>\$10,881,332</b>	<b>\$10,731,424</b>	<b>\$11,750,133</b>	<b>\$11,981,607</b>	<b>2.44%</b>	<b>1.97%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,017,719	\$1,995,514	\$2,045,430	\$2,147,715	1.57%	5.00%
Food Purchases	614	\$560,594	\$532,239	\$574,394	\$617,217	2.43%	7.46%
Operational Supplies	611	\$437,810	\$518,253	\$608,731	\$582,699	7.41%	-4.28%
Insurance	520	\$3,330,739	\$1,965,350	\$3,159,418	\$498,376	-37.81%	-84.23%
Light and Power - Other Than Heating and Cooling	625	\$346,418	\$213,693	\$311,285	\$441,272	6.24%	41.76%
Vehicles	731	\$84,340	\$184,185	\$221,666	\$315,519	39.07%	42.34%
Certified Salaries	110	\$217,058	\$215,270	\$229,968	\$238,203	2.35%	3.58%
Severance/Early Retirement Pay	213	\$188,885	\$155,802	\$310,274	\$187,405	-0.20%	-39.60%
Social Security Noncertified	211	\$152,791	\$153,854	\$158,980	\$167,465	2.32%	5.34%
Public Employees Retirement Fund	214	\$114,389	\$138,438	\$153,905	\$155,665	8.01%	1.14%
Gasoline and Lubricants	613	\$234,284	\$101,638	\$69,520	\$155,628	-9.72%	123.86%
Pre-2008 Object Code - Temporary Salaries	130	\$106,165	\$84,528	\$101,182	\$118,371	2.76%	16.99%
Repairs and Maintenance Services	430	\$178,536	\$404,439	\$350,156	\$115,836	-10.25%	-66.92%
Water and Sewage	411	\$114,734	\$59,075	\$56,868	\$109,195	-1.23%	92.01%
Heating and Cooling for Buildings - Gas	622	\$164,100	\$373,780	\$89,706	\$98,504	-11.98%	9.81%
Heating and Cooling for Buildings - Electricity	621	\$207,438	\$109,571	\$105,552	\$96,525	-17.41%	-8.55%
Other Supplies and Materials	615, 660 - 689	\$70,601	\$74,083	\$72,934	\$72,586	0.70%	-0.48%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Frankton-Lapel Community Schs (5245)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Equipment	730	\$128,305	\$135,882	\$132,754	\$68,518	-14.51%	-48.39%
Board of Education Services	318	\$40,862	\$57,536	\$43,541	\$46,304	3.18%	6.35%
Other Technology Hardware	746	\$140,646	\$109,455	\$43,612	\$39,520	-27.19%	-9.38%
Telephone	531	\$37,767	\$29,719	\$29,305	\$36,790	-0.65%	25.54%
Miscellaneous Objects	876 - 899	\$13,078	\$14,153	\$15,013	\$31,416	24.50%	109.26%
Removal of Refuse and Garbage	412	\$22,731	\$24,036	\$25,427	\$25,904	3.32%	1.88%
Other Employee Benefits	241 - 290	\$0	\$23,500	\$18,875	\$21,250	NA	12.58%
Tires and Repairs	612	\$18,424	\$15,646	\$20,874	\$18,903	0.64%	-9.44%
Social Security Certified	212	\$20,705	\$17,501	\$18,156	\$17,115	-4.65%	-5.73%
Other Professional and Technical Services	319	\$18,403	\$20,774	\$25,397	\$16,870	-2.15%	-33.57%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$13,000	-1.84%	-7.14%
Travel	580	\$7,907	\$11,758	\$14,496	\$12,220	11.49%	-15.70%
Dues and Fees	810	\$10,295	\$8,398	\$7,990	\$11,791	3.45%	47.56%
Teacher Retirement Fund, After 7-1-95	216	\$9,597	\$10,815	\$11,139	\$11,393	4.38%	2.28%
Workers Compensation Insurance	225	\$14,354	\$14,000	\$24,000	\$11,129	-6.16%	-53.63%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$4,375	\$2,713	\$3,514	\$11,058	26.08%	214.68%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,211	\$3,369	\$3,716	\$3,791	-7.65%	2.00%
Unemployment Insurance	230	\$8,879	\$0	\$20	\$3,764	-19.31%	18351.81%
Advertising	540	\$2,412	\$5,610	\$3,262	\$3,488	9.65%	6.91%
Bank Service Charges	871	\$2,150	\$1,980	\$1,995	\$1,954	-2.37%	-2.06%
Seldom or Non-Recurring Purchases	873	\$3,925	\$1,125	\$3,625	\$1,147	-26.48%	-68.37%
Overtime Salaries	140	\$437	\$593	\$581	\$542	5.53%	-6.67%
Periodicals	650	\$394	\$468	\$488	\$512	6.76%	4.92%
Printing and Binding	550	\$4,302	\$2,084	\$3,947	\$500	-41.62%	-87.34%
Official Bond Premiums	525	\$199	\$199	\$318	\$241	4.96%	-24.27%
Instructional Programs Improvement Services	312	\$0	\$95	\$0	\$165	NA	NA
Professional Development	748	\$1,200	\$800	\$800	\$0	-100.00%	-100.00%
Rentals	440	\$57	\$0	\$0	\$0	-100.00%	NA
Other Public or Private Utility Services	419	\$229,145	\$350,789	\$227,630	(\$29,709)	NA	-113.05%

**Overhead and Operational Total      \$9,286,360      \$8,156,715      \$9,314,444      \$6,497,758      -8.54%      -30.24%**

**Non Operational**

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Redemption of Principal	831	\$4,876,923	\$4,912,852	\$5,022,392	\$5,095,573	1.10%	1.46%
Non - Certified Salaries	120	\$203,484	\$281,816	\$278,677	\$261,698	6.49%	-6.09%
Certified Salaries	110	\$66,345	\$127,610	\$120,438	\$168,702	26.28%	40.07%
Equipment	730	\$12,402	\$3,275	\$14,875	\$141,609	83.82%	851.99%
Improvements Other Than Buildings	715	\$104,207	\$101,061	\$91,763	\$122,531	4.13%	33.53%
Rentals	440	\$46,757	\$177,866	\$116,318	\$90,702	18.02%	-22.02%
Operational Supplies	611	\$157,278	\$77,530	\$64,706	\$79,718	-15.62%	23.20%
Social Security Noncertified	211	\$15,567	\$21,559	\$21,410	\$20,020	6.49%	-6.49%
Social Security Certified	212	\$4,807	\$9,681	\$8,995	\$12,534	27.07%	39.35%
Teacher Retirement Fund, After 7-1-95	216	\$1,339	\$2,014	\$1,629	\$7,754	55.13%	375.91%
Other Professional and Technical Services	319	\$7,299	\$4,909	(\$58,837)	\$7,450	0.51%	112.66%
Interest	832	\$23,451	\$9,228	\$9,110	\$5,429	-30.64%	-40.41%
Public Employees Retirement Fund	214	\$1,747	\$2,946	\$3,227	\$3,083	15.27%	-4.47%
Repairs and Maintenance Services	430	(\$9,001)	\$8,868	\$22,454	\$325	NA	-98.55%
Miscellaneous Objects	876 - 899	\$359	\$979	\$2,722	\$130	-22.44%	-95.22%
Teacher Retirement Fund, Prior to 7-1-95	215	\$91	\$196	\$223	\$119	7.12%	-46.45%
<b>Non Operational Total</b>		<b>\$5,513,053</b>	<b>\$5,742,389</b>	<b>\$5,720,102</b>	<b>\$6,017,376</b>	<b>2.21%</b>	<b>5.20%</b>
<b>Grand Total</b>		<b>\$27,335,341</b>	<b>\$26,383,120</b>	<b>\$28,642,655</b>	<b>\$26,544,077</b>	<b>-0.73%</b>	<b>-7.33%</b>